



Signed: October 29, 2009

*Leslie Tchaikovsky*

LESLIE TCHAIKOVSKY  
U.S. Bankruptcy Judge

UNITED STATES BANKRUPTCY COURT  
NORTHERN DISTRICT OF CALIFORNIA

In re No. 08-42959 T  
MICHELLE PATRICE SIDRIAN, Chapter 11  
Debtor-in-Possession.

**MEMORANDUM RE CONFIRMATION HEARING**

The Court has reviewed the Third Amended Plan and the various documents filed in support of confirmation in preparation for the hearing on November 2, 2009 at 2:00 p.m. The Court issues this Memorandum to alert the debtor to some errors in the plan that will need to be corrected and to the remaining issues that will need to be addressed at the confirmation hearing.

The first error is that the plan proposes to pay the priority tax claims within six years of their assessment date. This requirement was changed by BAPCPA. The appropriate time frame is now five years from the petition date. The second and third errors are that Claim Nos. 10 and 22 are indicated to be impaired. However, the description of their proposed treatment does not appear to impair them.

1           The debtor must provide evidence of feasibility as to the  
2 payments the plan requires her to make during the life of the plan.  
3 In addition, because one unsecured creditor voted against the plan,  
4 the debtor must provide evidence that the plan will pay that creditor  
5 at least as much as it would receive in a chapter 7 liquidation.  
6 Because no creditor has filed an objection to confirmation, the Court  
7 will permit the debtor to do this by making an offer of proof, unless  
8 a party in interest attends the hearing and wishes to cross-examine  
9 the debtor.

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COURT SERVICE LIST

Michelle Patrice Sidrian  
3341 Oakley Rd.  
Antioch, CA 94509

Mark A. McLaughlin  
Law Offices of McLaughlin and Wildman  
3012 Lone Tree Way #300  
Antioch, CA 94509